

**INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT**

[Where the data of the Return of Income in Form ITR-1(SAHA), ITR-2, ITR-3, ITR-4(SUGAM), ITR-5, ITR-6, ITR-7  
filed and verified]  
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment  
Year  
2023-24

PAN	ADUFS8263J		
Name	S.K.BUILDERS AND DEVELOPERS LLP		
Address	16/1A, 1ST FLOOR, ABDUL HAMID STREET, Esplanade S.O, Kolkata , KOLKATA , 32-West Bengal, 91-INDIA, 700069		
Status	Firm	Form Number	ITR-5
Filed u/s	139(1)-On or before due date	e-Filing Acknowledgement Number	485372931311023

Taxable Income and Tax Details			
	Current Year business loss, if any	1	0
	Total Income	2	80,88,980
	Book Profit under MAT, where applicable	3	0
	Adjusted Total Income under AMT, where applicable	4	80,88,980
	Net tax payable	5	25,23,762
	Interest and Fee Payable	6	2,22,815
	Total tax, interest and Fee payable	7	27,46,577
	Taxes Paid	8	27,46,581
	(+) Tax Payable /(-) Refundable (7-8)	9	(-) 4
Accreted Income and Tax Detail			
	Accreted Income as per section 115TD	10	0
	Additional Tax payable u/s 115TD	11	0
	Interest payable u/s 115TE	12	0
	Additional Tax and interest payable	13	0
	Tax and interest paid	14	0
	(+) Tax Payable /(-) Refundable (13-14)	15	0

This return has been digitally signed by SUSHIL KUMAR SINGH in the capacity of  
Partner having PAN AKAPS4895B from IP address 202.142.76.221 on 31-  
Oct-2023 16:02:45 DSC SI.No & Issuer 2939227 & 6160669127863632377CN=PantaSign Sub CA for  
DSC 2022,OU=Certifying Authority,O=Pantagon Sign Securities Pvt. Ltd.,C=IN

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Barcode/QR Code



ADUFS8263J054853729313110234cf5bb60dbad5a77f2ba66a5c32d18ccb8dc45c3

**DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU**

S. K. BUILDERS AND DEVELOPERS LLP

*Sushil*  
Designated Partner/Partner

# Acknowledgement Receipt of Income Tax Forms (Other Than Income Tax Return)



e-Filing *Apptahem Apptahem*  
Income Tax Department, Government of India

e-Filing Acknowledgement Number / Quarterly Statement Receipt Number  
**364336100300923**

Date of e-Filing  
**30-Sep-2023**

Name	: S.K.BUILDERS AND DEVELOPERS LLP
PAN/TAN	: ADUFS8263J
Address	: 16/1A, 1ST FLOOR, ABDUL HAMID STREET, Kolkata, KOLKATA, Esplanade S.O, West Bengal, 700069
Form No.	: Form 3CA-3CD
Form Description	: Audit report under section 44AB of the Income-tax Act, 1961, in a case where the accounts of the business or profession of a person have been audited under any other law
Assessment Year	: 2023-24
Financial Year	: -
Month	: -
Quarter	: -
Filing Type	: Original
Capacity	: Chartered Accountant
Verified By	: 092929

(This is a computer generated Acknowledgement Receipt and needs no signature)

S. K. BUILDERS AND DEVELOPERS LLP

Designated Partner/Partner

## FORM 3CA [See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

I report that the statutory audit of

Name	S.K.BUILDERS AND DEVELOPERS LLP
Address	16/1A, 1ST FLOOR, ABDUL HAMID STREET, Esplanade S.O, Kolkata, KOLKATA, 32-West Bengal, 91-India, Pincode - 700069
PAN	ADUFS8263J
Aadhaar Number of the assessee, if available	

was conducted by me UDAYA ARUN & CO in pursuance of the provisions of the Limited Liability Partnership Act, 2008,

and I annex hereto a copy of my audit report dated 09-Sep-2023 along with a copy each of

- the audited profit and loss account for the period beginning from 01-Apr-2022 to ending on 31-Mar-2023
- the audited balance sheet as at 31-Mar-2023 ; and
- documents declared by the said Act to be part of, or annexed to, the profit and loss account and balance sheet.

The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

In my opinion and to the best of my information and according to examination of books of account including other relevant documents and explanations given to me, the particulars given in the said Form No. 3CD are true and correct subject to the following observations/qualifications, if any.

Sl. No.	Qualification Type	Observations/Qualifications
1	Others	BALANCES OF SUNDRY CREDITORS ARE SUBJECT TO CONFIRMATION. CASH IN HAND IS CERTIFIED BY THE PARTNERS. GST TAXES ARE COLLECTED ON ADVANCE RECEIVED AND ACCORDINGLY, RETURNS ARE FIELD IN THEIR RESPECTIVE PERIOD. BALANCES OF ADVANCE FROM CUSTOMER AND LOANS & ADVANCES ARE SUBJECT TO CONFIRMATION. WIP IS CERTIFIED BY THE PARTNERS.

## Accountant Details

Name	UDAYA ARUN & CO. Chartered Accountants <i>Uday Arun Paul</i> Proprietor
Membership Number	092929
FRN(Firm Registration Number)	0323614E
Address	60/3, dingsai para road, Bally S.O, Howrah, HOWRAH, 32-West Bengal, 91-India, Pincode - 711201

Date of signing Tax Audit Report	29-Sep-2023
Place	202.142.76.238
Date	30-Sep-2023

This form has been digitally signed by UDAYA ARUN PAUL having PAN AFTPP7619G from IP Address 202.142.76.238 on 30/09/2023 04:37:30 PM Dsc S.No and issuer C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority

S. K. BUILDERS AND DEVELOPERS LLP

*Amichy*

Designated Partner/Partner



FORM 3CD (See rule 6G(2))

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1. Name of the Assessee

S.K.BUILDERS AND DEVELOPERS LLP

2. Address of the Assessee

16/1A, 1ST FLOOR, ABDUL HAMID STREET, Esplanade S.O.  
Kolkata, KOLKATA, 32-West Bengal, 91-India, Pincode -  
700059

3. Permanent Account Number (PAN)

ADUFS8263J

Aadhaar Number of the assessee, if available

Yes

4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same?

Sl. No.	Type	Registration / Identification Number
1	Goods and Services Tax 32-West Bengal	19ADUFS8263J1Z1

5. Status

Limited Liability Partnership

6. Previous year

01-Apr-2022 to 31-Mar-2023

7. Assessment year

2023-24

8. Indicate the relevant clause of section 44AB under which the audit has been conducted

Sl. No.	Relevant clause of section 44AB under which the audit has been conducted
1	Clause 44AB(a)- Total sales/turnover/gross receipts of business exceeding specified limits

8(a). Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD ?

Section under which option exercised

PART - B

9.(a). If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown?

Sl. No.	Name	Profit Sharing Ratio (%)
1	SUSHIL KUMAR SINGH	63.73
2	SHARMILA SINGH	31.37
3	DHIREN PATEL	4.9

(b). If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change?

No

Sl. No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio (%)	New profit Sharing Ratio (%)	Remarks
No records added						

10.(a). Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).

Sl. No.	Sector	Sub Sector	Code
1	CONSTRUCTION	Building of complete constructions or parts- civil contractors	06002



CONSTRUCTION

Building completion

06004

10. If there is any change in the nature of business or profession, the particulars of such change ?

No

Sl. No.	Business	Sector	Sub Sector	Code
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No records added

11 (a). Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed ?

No

Sl. No.	Books prescribed
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No records added

(b). List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Sl. No.	Books maintained	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
1	CASH BOOK, BANK BOOK, PARTY LEDGER, SALE AND PURCHASE REGISTER, ETC	16/1A, ABDUL HAMID STREET, 1ST FLOOR		KOLKATA	700069	91-India	32-West Bengal

(c). List of books of account and nature of relevant documents examined.

Sl. No.	Books examined
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1	CASH BOOK, BANK BOOK, PARTY LEDGER, SALE AND PURCHASE REGISTER, ETC.
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12. Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.) ?

No

Sl. No.	Section	Amount
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No records added

13 (a). Method of accounting employed in the previous year.

Mercantile system

(b). Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year ?

No

(c). If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.

Sl. No.	Particulars	Increase in profit	Decrease in profit
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No records added

(d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) ?

(e) If answer to (d) above is in the affirmative, give details of such adjustments:

Sl. No.	ICDS	Increase in profit	Decrease in profit	Net effect
		No records added		

(f) Disclosure as per ICDS:

Sl. No.	ICDS	Disclosure
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14.(a) Method of valuation of closing stock employed in the previous year

At Cost

(b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:

No

Sl. No.	Particulars	Increase in profit	Decrease in profit
		No records added	

15. Give the following particulars of the capital asset converted into stock-in-trade

Sl. No.	Description of capital asset (a)	Date of acquisition (b)	Cost of acquisition (c)	Amount at which the asset is converted into stock-in-trade (d)
			No records added	

16. Amounts not credited to the profit and loss account, being, -

(a) The items falling within the scope of section 28;

Sl. No.	Description	Amount
		No records added

(b) The proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refunds of sales tax or value added tax or Goods & Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned;

Sl. No.	Description	Amount
		No records added

(c) Escalation claims accepted during the previous year;

Sl. No.	Description	Amount
		No records added

(d) any other item of income;

Sl. No.	Description	Amount
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(e). Capital receipt, if any.

Sl. No.	Description	Amount
	No records added	

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:

Sl. No.	Details of property	Address of Property					Consideration received or accrued	Value adopted or assessed or assessable	Whether provisions of second proviso to sub-section (1) of section 43CA or fourth proviso to clause (x) of sub-section (2) of section 56 applicable ?
		Address Line 1	Address Line 2	City Or Town Or District	Zip Code /Pin Code	Country State			
		No records added							

18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form:-

Sl. No.	Method of Depreciation	Description of the Block of Assets/Class of Assets	Rate of Depreciation (%)	Opening WDV/Actual	Adjustment made to the written down value under section 115BAC/115B AD (for assessment year 2021-22 only)	Adjustment made to the written down value of Intangible asset due to excluding value of goodwill of a business or profession	Adjusted written down value(A)	Purchase Value	Total Value of Purchases (B)	Deductions (C)	Other Adjustments	Depreciation Allowable (D)	Written Down Value at the end of the year(A+B-C-D)
1	WDV	Furnitures & Fixings @ 10%	10	₹1,11,516	₹0	₹0	₹1,11,516	₹0	₹0	₹0	₹0	₹11,152	₹ 1,00,364
2	WDV	Plant and Machinery @ 15%	15	₹1,03,680	₹0	₹0	₹1,03,680	₹68,47,640	₹68,47,640	₹1,06,602	₹0	₹11,78,708	₹ 66,68,010

19. Amount admissible under section-

Sl. No.	Section	Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc., issued in this behalf.
			No records added

20. (a). Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1) (ii)]

Sl. No.	Description	Amount
	No records added	



(b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sl. No.	Nature of fund	Sum received from employees	Due date for payment	The actual amount paid	The actual date of payment to the concerned authorities
No records added					

21.(a). Please furnish the details of amounts debited to the profit and loss account, Being in the nature of capital, personal, advertisement expenditure etc.

Capital expenditure

Sl. No.	Particulars	Amount
No records added		

Personal expenditure

Sl. No.	Particulars	Amount
No records added		

Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being entrance fees and subscriptions

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred at clubs being cost for club services and facilities used.

Sl. No.	Particulars	Amount
No records added		

Expenditure by way of penalty or fine for violation of any law for the time being in force

Sl. No.	Particulars	Amount
No records added		

Expenditure by way of any other penalty or fine not covered above

Sl. No.	Particulars	Amount
No records added		

Expenditure incurred for any purpose which is an offence or which is prohibited by law

Sl. No.	Particulars	Amount
No records added		

(b). Amounts inadmissible under section 40(a):

i. as payment to non-resident referred to in section 40(a):





A. Details of payment on which tax is not deducted:

(1) For any sum paid to an employee as bonus or commission or gratuity or other benefits, where such sum is not taxable under section 10, the following information shall be furnished:

Sr. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sr. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted
No records added													

ii. as payment referred to in sub-clause (ia)

A. Details of payment on which tax is not deducted:

Sr. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

B. Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sr. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of tax deducted	Amount deposited out of "Amount of tax deducted"
No records added														

ii. as payment referred to in sub-clause (ib)

A. Details of payment on which levy is not deducted:

Sr. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added												

B. Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.

Sr. No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount of levy deducted	Amount deposited out of "Amount of Levy deducted"
No records added														

- iv. Fringe benefit tax under sub-clause (ic) ₹ 0
- v. Wealth tax under sub-clause (iia) ₹ 0
- vi. Royalty, license fee, service fee etc. under sub-clause (iib) ₹ 0
- vii. Salary payable outside India to a non resident without TDS etc. under sub-clause (iii)

Sr. No.	Date of payment	Amount of payment	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State
No records added											



- viii. Payment to PF/other fund etc. under sub-clause (iv)
- ix. Tax paid by employer for perquisites under sub-clause (v)

(c). Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof.

Sl. No.	Particulars	Section	Amount debited to P/L A/C	Amount admissible	Amount inadmissible	Remarks
No records added						

(d). Disallowance/deemed income under section 40A(3):

A. On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details ?

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

B. On the basis of the examination of books of account and other relevant documents/evidence, whether payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A) ?

Sl. No.	Date of Payment	Nature of Payment	Amount	Name of the payee	Permanent Account Number of the payee, if available	Aadhaar Number of the payee, if available
No records added						

(e). Provision for payment of gratuity not allowable under section 40A(7).

(f). Any sum paid by the assessee as an employer not allowable under section 40A(9):

(g). Particulars of any liability of a contingent nature:

Sl. No.	Nature of Liability	Amount
No records added		

(h). Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income:

Sl. No.	Particulars	Amount
No records added		

(i). Amount inadmissible under the proviso to section 36(1)(iii).

22. Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.

23. Particulars of any payments made to persons specified under section 40A(2)(b).

Sl. No.	Name of Related Person	PAN of Related Person	Aadhaar Number of the related person, if available	Relation	Nature of Transaction	Payment Made
No records added						



24. Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33AC or 33ABA.

Sl. No.	Section	Description	Amount
		No records added	

25. Any Amount of profit chargeable to tax under section 41 and computation thereof.

Sl. No.	Name of person	Amount of Income	Section	Description of Transaction	Computation if any
					No records added

26. In respect of any sum referred to in clause (a),(b),(c),(d),(e),(f) or (g) of section 43B, the liability for which:-

A. pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was

a. paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

b. not paid during the previous year;

Sl. No.	Section	Nature of liability	Amount
			₹ 0

B. was incurred in the previous year and was

a. paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sl. No.	Section	Nature of liability	Amount
1	Sec 43B(a)- tax,duty,cess,fee etc	TDS PAYBLE	₹ 4,60,029

b. not paid on or before the aforesaid date.

Sl. No.	Section	Nature of liability	Amount
			₹ 0

State whether sales tax, goods & services Tax, customs duty, excise duty or any other indirect tax, levy, cess, impost etc. is passed through the profit and loss account?

No

27. a. Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/Input Tax Credit(ITC) in accounts.

No

IC/VAT/ITC	Amount	Treatment in Profit & Loss Account
Opening Balance	₹ 0	
Credit Availed	₹ 0	



Credit Utilized ₹ 0  
 Closing / Outstanding Balance ₹ 0

b. Particulars of income or expenditure of prior period credited or debited to the profit and loss account.

Sl. No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)
No records added				

28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2) (vii-a) ?

No

Please furnish the details of the same

Sl. No.	Name of the person from which shares received	PAN of the person, if available	Aadhaar Number of the payee, if available	Name of the company whose shares are received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares
No records added								

29. Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2) (vii-b) ?

Please furnish the details of the same

Sl. No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	Aadhaar Number of the payee, if available	No. of shares issued	Amount of consideration received	Fair Market value of the shares
No records added						

A.a. Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in clause (ix) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

B.a. Whether any amount is to be included as income chargeable under the head 'Income from other sources' as referred to in clause (x) of sub-section (2) of section 56 ?

No

b. Please furnish the following details:

Sl. No.	Nature of income	Amount
No records added		

30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]

No

Sl. No.	Name of the person from whom amount	PAN of the person, if available	Aadhaar Number of the person, if available	Address Line 1	Address Line 2	City Or Town Or District	Zip Code / Pin Code	Country	State	Amount borrowed	Date of borrowing	Amount due including interest	Amount repaid	Date of repayment
No records added														



Acknowledgement Number: 364336100300923

Sl. No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Aadhaar Number of the person from whom specified sum is received, if available	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
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No records added

Note: Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.

b.(a). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Nature of transaction	Amount of receipt	Date of receipt
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No records added

b.(b). Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of receipt
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No records added

b.(c). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Nature of transaction	Amount of payment	Date of payment
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No records added

b.(d). Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of payment
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No records added

Note: Particulars at (ba), (bb), (bc) and (bd) need not be given in the case of receipt by or payment to a Government company, a banking company, a post office savings a cooperative bank or in the case of transactions referred to in section 269SS or in the case of persons referred to in Notification No. S.O. 2065(E) dated 3rd July, 2017

c. Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year

Sl. No.	Name of the payee	Address of the payee	Permanent Account Number (if available with the assessee) of the payee	Aadhaar Number of the payee, if available	Amount of repayment	Maximum amount outstanding in the account at any time during the previous year	Whether the repayment was made by cheque or bank draft or use of electronic clearing system through a bank account ?	In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft
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No records added

d. Particulars of repayment of loan of deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:-



Reviewed or  
report on hand

No records added

11.a. Whether Primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year ?

No

b. Please furnish the following details:

Sl. No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made ?	Amount (in Rs.) of primary adjustment	Whether the excess money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE ?	If yes, whether the excess money has been repatriated within the prescribed time ?	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money
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No records added

11.a. Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B ?

b. Please furnish the following details

Sl. No.	Amount of expenditure by way of interest or of similar nature incurred (i)	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (ii)	Amount of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above. (iii)	Details of interest expenditure brought forward as per sub-section (4) of section 94B. (iv)		Details of interest expenditure carried forward as per sub-section (4) of section 94B. (v)	
				Assessment Year	Amount	Assessment Year	Amount

No records added

11.a. Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year ?

No

b. Please furnish the following details

Sl. No.	Nature of the impermissible avoidance arrangement	Amount of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement
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No records added

11.a. Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-

Sl. No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number (if available with the assessee) of the lender or depositor	Aadhaar Number of the lender or depositor, if available	Amount of loan or deposit taken or accepted	Whether the loan/deposit was squared up during the previous year ?	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
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No records added

11. Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-



Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year
No records added					

33. Amount of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft or account payee cheque or account payee bank draft during the previous year:-

Sl. No.	Name of the payer	Address of the payer	Permanent Account Number (if available with the assessee) of the payer	Aadhaar Number of the payer, if available	Amount of repayment of loan or deposit or any specified advance received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year
No records added					

34. Provisions in (a), (b) and (c) need not be given in the case of a repayment of any loan or deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act

34. a. Details of brought forward loss or depreciation allowance, in the following manner, to the extent available

Sl. No.	Assessment Year	Nature of loss/allowance	Amount as returned (if the assessed depreciation is less and no appeal pending (then take assessed)	All losses/allowances not allowed under section 115BAA / 115BAC / 115BAD	Amount as adjusted by withdrawal of additional depreciation on account of opting for taxation under section 115BAC/115BAD (To be filled in for assessment year 2021-22 only)	Amount as assessed (give reference to relevant order)	Remarks
						Amount	Order U/s & Date
No records added							

b. Whether a change in share holding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79 ?	Not Applicable
c. Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year ?	No
If yes, please furnish the details of the same.	₹ 0
d. Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year ?	No
If yes, please furnish the details of the same.	₹ 0
e. In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73.	No
If yes, please furnish the details of the same.	₹ 0

39. Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA). No

Sl. No.	Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules, 1962 or any other guidelines, circular, etc, issued in this behalf.
No records added		

34. (a). Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, please furnish ? Yes

Sl. No.	(1) Tax deduction and collection Account	(2) Section	(3) Nature of payment	(4) Total amount of payment or receipt of the nature	(5) Total amount on which tax was required to be	(6) Total amount on which tax was deducted	(7) Amount of tax deducted or	(8) Total amount on which tax was deducted	(9) Amount of tax deducted or	(10) Amount of tax deducted or collected not
No records added										



Number (TAN)	specified in column (3)	deducted or collected out of (4)	or collected at specified rate out of (5)	collected out of (6)	or collected at less than specified rate out of (7)				
1 CALS45098E 194-IC	Payment under specified agreement	₹1,03,11,960	₹1,03,11,960	₹0	₹10,31,196	₹0	₹0	₹0	₹0
2 CALS45098E 194C	Payments to contractors	₹4,43,54,400	₹4,43,54,400	₹0	₹4,92,944	₹0	₹0	₹0	₹0
3 CALS45098E 194H	Commission or brokerage	₹28,23,040	₹28,23,040	₹0	₹1,41,152	₹0	₹0	₹0	₹0
4 CALS45098E 192	Salary	₹4,80,000	₹4,80,000	₹0	₹48,000	₹0	₹0	₹0	₹0
5 CALS45098E 194J	Fees for professional or technical services	₹2,12,220	₹2,12,220	₹0	₹21,222	₹0	₹0	₹0	₹0
6 CALS45098E 194-IB	Payment of rent by certain individuals or Hindu undivided family.	₹3,41,000	₹3,41,000	₹0	₹34,100	₹0	₹0	₹0	₹0
7 CALS45098E 194A	Interest other than interest on securities	₹80,400	₹80,400	₹0	₹8,040	₹0	₹0	₹0	₹0

(b). Whether the assessee is required to furnish the statement of tax deducted or tax collected ?

Yes

Please furnish the details:

Sl. No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	Please furnish list of details/transactions which are not reported.
1	CALS45098E	24Q	31-Oct-2022	31-Oct-2022	Yes	
2	CALS45098E	24Q	31-May-2023	31-May-2023	Yes	
3	CALS45098E	24Q	31-Jan-2023	31-Jan-2023	Yes	
4	CALS45098E	24Q	31-Jul-2022	05-Aug-2022	Yes	
5	CALS45098E	26Q	31-Jul-2022	10-Aug-2022	Yes	
6	CALS45098E	26Q	31-Jan-2023	01-Feb-2023	Yes	
7	CALS45098E	26Q	31-May-2023	02-Jun-2023	Yes	
8	CALS45098E	26Q	31-Oct-2022	30-Nov-2022	Yes	





35. Is the assessee liable to pay interest under section 201(1A) or section 206C(7)? No

Please furnish

Sl. No.	Tax deduction and collection Account Number (TDC)(1)	Amount of interest under section 201(1A)/206C(7) is payable(2)	Amount paid out of column (2) along with date of payment.(3)	
			Amount	Date of payment
No records added				

36. In the case of a trading concern, give quantitative details of principal items of goods traded;

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added							

36. In the case of manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products.

A. Raw materials:

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Consumption during the pervious year	Sales during the pervious year	Closing stock	Yield of finished products	Percentage of yield	Shortage/excess, if any
No records added										

B. Finished products :

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

C. By-products

Sl. No.	Item Name	Unit Name	Opening stock	Purchases during the pervious year	Quantity manufactured during the pervious year	Sales during the pervious year	Closing stock	Shortage/excess, if any
No records added								

36. (a). Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2? No  
Please furnish the following details:-

Sl. No.	Amount received	Date of receipt
No records added		

37. Whether any cost audit was carried out? No

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by cost auditor



38. Whether any audit was conducted under the Central Excise Act, 1944 ?

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

39. Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor. ?

Not Applicable

Give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.

40. Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sl. No.	Particulars	Previous Year	%	Preceding previous Year	%		
(a)	Total turnover of the assessee	248261854		249758178			
(b)	Gross profit / Turnover		248261854	0.00	249758178	0.00	
(c)	Net profit / Turnover	8088984	248261854	3.26	8784870	249758178	3.52
(d)	Stock-in-Trade / Turnover		248261854	0.00		249758178	0.00
(e)	Material consumed / Finished goods produced			0.00			0.00

41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth-tax Act, 1957 alongwith details of relevant proceedings.

Sl. No.	Financial year to which demand/refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
No records added						

42.a. Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B ?

No

b. Please furnish

Sl. No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ furnished transactions which are required to be reported ?	If not, please furnish list of the details/transactions which are not reported.
No records added						

43.a. Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 ?

No

b. Please furnish the following details:



Statement has been furnished by the assessee or its parent entity or an alternate reporting entity?

Name of the assessee

Name of alternate reporting entity (if applicable)

Month of furnishing of report

Date when reported (date of furnishing the report)

2.2 Break up of total expenditure of entities registered or not registered under the GST.

Sl. No.	Total amount of expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities		
No records added						

### Accountant Details

### Accountant Details

UDAYA ARUN PAUL

Name

092929

Membership Number

0323614E

Program Registration Number

Address

60/3, dingsal para road, Bally S.O, Howrah, HOWRAH, 32-West Bengal, 91-India, Pincode - 711201

Place

202.142.76.238

Date

30-Sep-2023

### Additions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
No records added								
Furnitures & Fittings @ 10%								
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Purchase	Date put to Use	Purchase Value(1)	Adjustments on Account of			Total Value of Purchases(B) (1+2+3+4)
					CENVAT(2)	Change in Rate of Exchange (3)	subsidy or grant or reimbursement, by whatever name called (4)	
Plant and Machinery @ 15%	1	17-Jun-2022	17-Jun-2022	₹ 25,94,453	₹ 0	₹ 0	₹ 0	₹ 25,94,453
	2	22-Apr-2022	22-Apr-2022	₹ 42,53,187	₹ 0	₹ 0	₹ 0	₹ 42,53,187



Deductions Details (From Point No.18)

Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for 180 days
Furnitures & Fittings @ 10%				No records added
Description of the Block of Assets/Class of Assets	Sl. No.	Date of Sale	Amount	Whether deletions are out of purchases put to use for less than 180 days
Plant and Machinery @ 15%	1	22-Apr-2022	₹ 1,06,602	<input checked="" type="checkbox"/>

This form has been digitally signed by UDAYA ARUN PAUL having PAN AFTPP7619G from IP Address 202.142.76.238 on 30/09/2023 04:37:30 PM Doc. Sl.No and issuer .C=IN,O=Pantagon Sign Securities Pvt. Ltd.,OU=Certifying Authority



**S K BUILDERS AND DEVELOPERS LLP**  
**16/1A, ABDUL HAMID STREET, 1ST FLOOR, KOLKATA**  
**KOLKATA, WEST BENGAL, 700069**  
**BALANCE SHEET AS ON 31st March, 2023**

	Note No.	As on 31st March, 2023	As on 31st March, 2022
<b><u>SOURCES OF FUNDS</u></b>			
<b><u>Partners' / members' fund</u></b>			
a) Contribution Received	1	51,00,000.00	51,00,000.00
b) Partners Current Account Balances		2,07,02,414.98	1,42,63,430.82
c) Capital Reserves	2	2,16,41,013.20	2,16,41,013.20
<b><u>NON CURRENT LIABILITIES</u></b>			
a) Long Term borrowing	3	4,76,50,725.05	3,61,14,266.48
		9,50,94,153.23	7,71,18,710.50
<b><u>APPLICATION OF FUNDS</u></b>			
<b><u>NON CURRENT ASSETS</u></b>			
<b><u>Fixed Assets</u></b>			
a) Tangible Assets	7	1,60,99,094.13	13,21,812.49
a) Non Current Investments	8	1,00,000.00	1,00,000.00
<b><u>CURRENT ASSETS</u></b>			
a) Current Investments	10	17,29,66,359.38	20,70,35,751.39
b) Cash and Cash Equivalent	11	49,36,454.97	96,33,360.75
c) Short Term Loans & Advances	12	12,09,18,778.00	7,73,14,600.00
d) Other Current Assets	13	1,66,96,225.96	1,37,18,774.48
<b><u>CURRENT LIABILITIES</u></b>			
a) Trade Payables	4	23,06,97,841.21	22,89,34,104.61
b) Other Current Liabilities	5	5,20,029.00	2,16,595.00
e) Short Term Provisions	6	64,40,000.00	38,90,000.00
<b><u>Miscellaneous expenditure not written off or adjusted</u></b>			
Deferred Tax Asset	9	10,35,111.00	10,35,111.00
		9,50,94,153.23	7,71,18,710.50

Notes to Balance Sheet And Statement of Profit and Loss (1-16)

Signed in terms of our Report of even Date

Place : Kolkata  
Dated : 29th day of September, 2023

For UDAYA ARUN & CO  
Chartered Accountants  
UDAYA ARUN & CO  
Chartered Accountants  
UDAYA ARUN PAUL  
Proprietor  
Membership No:09292  
Firm Registration No: 323614  
LLP AUDIT UDIN NO - 23092929BGWBMI226  
TAX AUDIT UDIN - 23092929BGWBMH8842



S. K. BUILDERS AND DEVELOPERS LLP  
*Manish*  
Designated Partner/Partner

**S K BUILDERS AND DEVELOPERS LLP**  
**16/1A, ABDUL HAMID STREET, 1ST FLOOR, KOLKATA**  
**KOLKATA, WEST BENGAL, 700069**

**STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31st March, 2023**

	Note No.	31st March 2023	31st March 2022
I I Revenue From Operation	14	24,82,61,854.46	24,94,62,623.00
II II Other Income		2,77,335.00	2,95,554.50
<b>III III TOTAL REVENUE (I+II)</b>		<b>24,85,39,189.46</b>	<b>24,97,58,177.50</b>
<b>IV IV Expenses</b>			
Cost of Materials Consumed	10	22,74,42,421.00	22,97,41,231.00
Purchase of Stock-in-Trade		-	-
Changes in Inventory of WIP		-	-
Employee Benefit Expenses		-	-
Finance Cost	15	31,11,611.85	24,35,099.56
Depreciation and Amortization Expense	7	12,03,847.57	2,24,645.73
Other Expense	16	86,92,324.88	85,72,331.28
<b>TOTAL EXPENSE</b>		<b>24,04,50,205.30</b>	<b>24,09,73,307.57</b>
<b>V V Profit before Exceptional and Extraordinary Items and Tax (III - IV)</b>		<b>80,88,984.16</b>	<b>87,84,869.93</b>
<b>VI VI Exceptional Items</b>		-	-
<b>VII VII Profit before Extraordinary Items and Tax (V - VI)</b>		<b>80,88,984.16</b>	<b>87,84,869.93</b>
<b>VIII VIII Extraordinary Items and Tax</b>		-	-
<b>IX IX Profit Before Tax (VII - VIII)</b>		<b>80,88,984.16</b>	<b>87,84,869.93</b>
<b>X X Tax Expenses</b>			
<b>X I Current Tax</b>			
a) For the Year		25,50,000.00	38,90,000.00
		-	-
		<b>25,50,000.00</b>	<b>38,90,000.00</b>
<b>XI XI Profit After Tax</b>		<b>55,38,984.16</b>	<b>48,94,869.93</b>
<b>XII XII Balance brought forward from previous year</b>		-	-
<b>XIII XIII Amount available for appropriation</b>		<b>55,38,984.16</b>	<b>48,94,869.93</b>

Notes to Balance Sheet And Statement of Profit and Loss (1-16)

Signed in terms of our Report of even Date



For UDAYA ARUN & CO.  
UDAYA ARUN & CO.  
Chartered Accountants  
Chartered Accountants  
*Udaya Arun Paul*

(UDAYA ARUN & CO.)  
Proprietor

Membership No: 092929

Firm Registration No: 323614E

LP AUDIT UDIN: 23092929BGWBM12261

TAX AUDIT UDIN:-23092929BGWBMH8842

Place : Kolkata

Dated : 29th day of September, 2023

S. K. BUILDERS AND DEVELOPERS LLP

*Shrinika*  
Designated Partner/Partner

**S K BUILDERS AND DEVELOPERS LLP**  
16/1A, ABDUL HAMID STREET, 1ST FLOOR, KOLKATA  
KOLKATA, WEST BENGAL, 700069

	As at 31st March, 2023		As at 31st March, 2022		
<b>NOTE - 1: PARTNERS FUND</b>					
<b>Name of Partner</b>	<b>Ratio</b>	<b>Obligation for Contribution</b>	<b>Contribution Received</b>	<b>Obligation for Contribution</b>	<b>Contribution Received</b>
Shri SUSHIL KUMAR SINGH	63.73	32,50,000.00		32,50,000.00	
Smt SHARMILA SINGH	31.37	16,00,000.00		16,00,000.00	
Shri DHIREN PATEL	4.90	2,50,000.00	51,00,000.00	2,50,000.00	51,00,000.00
<b>PARTNER'S CURRENT A/C</b>					
Shri SUSHIL KUMAR SINGH	63.73	1,28,10,190.76		89,80,196.15	
Smt SHARMILA SINGH	31.37	62,61,085.47		42,23,506.14	
Shri DHIREN PATEL	4.90	16,31,138.75	2,07,02,414.98	10,59,726.53	1,42,63,430.82
	100.00				
			<u>2,58,02,414.98</u>		<u>1,93,63,430.82</u>
<b>NOTE - 2 Reserve and Surplus</b>					
Capital Reserve			<u>2,16,41,013.20</u>		<u>2,16,41,013.20</u>
<b>NOTE - 3: Long Term Borrowing</b>					
<b>a) Term Loan</b>					
Loan from IDBI Bank		2,23,45,035.00		2,41,10,822.00	
Loan from IDBI Bank		23,79,111.20		41,63,444.48	
Loan from ICICI Bank (4252)		31,60,403.00		-	
Loan from ICICI Bank (4250)		31,60,403.00		-	
Loan from PNB		28,23,288.00		-	
Car Loan From HDFC		18,26,464.85	3,56,94,705.05	-	2,82,74,266.48
<b>b) Other Loans</b>					
Unsecured Loan			<u>1,19,56,020.00</u>		<u>78,40,000.00</u>
			<u>4,76,50,725.05</u>		<u>3,61,14,266.48</u>
<b>NOTE - 4 Trade Payables</b>					
Sundry Creditors		87,36,130.77		1,75,81,066.15	
Advance From party		22,19,61,710.44		21,13,53,038.46	
		<u>23,06,97,841.21</u>		<u>22,89,34,104.61</u>	
<b>NOTE - 5 Other Current Liabilities</b>					
LLP Audit Fees Payable		30,000.00		30,000.00	
Tax Audit Fees Payable		30,000.00		30,000.00	
TDS payable		4,60,029.00		1,56,595.00	
		<u>5,20,029.00</u>		<u>2,16,595.00</u>	
<b>NOTE - 6 Short Term Provisions</b>					
<b>1) Income tax provision</b>					
As per Last A/c		38,90,000.00		10,90,000.00	
Provision During the year		25,50,000.00		28,00,000.00	
		<u>64,40,000.00</u>		<u>38,90,000.00</u>	
Less: Deemed To Be Assessed			<u>64,40,000.00</u>		<u>38,90,000.00</u>
<b>NOTE - 7: Tangible Asset</b>					
(as per details attached)		1,60,99,094.13		13,21,812.49	
		<u>1,60,99,094.13</u>		<u>13,21,812.49</u>	
<b>NOTE - 8: Non Current Investment</b>					
Investment In Reliance Liquid Fund		1,00,000.00		1,00,000.00	
		<u>1,00,000.00</u>		<u>1,00,000.00</u>	
<b>NOTE - 9: Deferred Tax Asset</b>					
As Per Opening Balance		10,35,111.00		10,35,111.00	
		<u>10,35,111.00</u>		<u>10,35,111.00</u>	
<b>NOTE - 10: CURRENT INVESTMENT</b>					
Work in Progress		20,70,35,751.39		26,79,25,829.70	
Opening Balance		19,33,73,028.99		16,88,51,152.69	
Add:-Transferred During The Year		40,04,08,780.38		43,67,76,982.39	
		<u>22,74,42,421.00</u>		<u>22,97,41,231.00</u>	
Less:-Trf. to Cost of Construction			<u>17,29,66,359.38</u>		<u>20,70,35,751.39</u>
<b>NOTE - 11: CASH &amp; CASH EQUIVALENT</b>					
Cash at Bank		44,96,785.34		92,03,077.22	
Cash In Hand		4,39,669.63		4,30,283.53	
		<u>49,36,454.97</u>		<u>96,33,360.75</u>	
<b>NOTE - 12: Short Term Loans &amp; Advance</b>					
Loans & Advances		12,09,18,778.00		7,73,14,600.00	
		<u>12,09,18,778.00</u>		<u>7,73,14,600.00</u>	
<b>NOTE - 13: OTHER CURRENT ASSETS</b>					
<b>Prepaid Taxes</b>					
a) Taxation A/C		1,36,79,356.96		1,04,15,701.48	
b) Interest receivable				25,000.00	
c) Security Deposit ( Yat )		25,000.00			
d) Discount & Advance				32,78,073.00	
e) GST Discount		29,91,869.00			
Total Other Current Assets		<u>1,66,96,225.96</u>		<u>1,37,18,774.48</u>	

S. K. BUILDERS AND DEVELOPERS LLP

*Shrinivas*

Designated Partner/Partner



S K BUILDERS AND DEVELOPERS LLP  
16/1A, ABDUL HAMID STREET, 1ST FLOOR, KOLKATA

KOLKATA, WEST BENGAL, 700069

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st March, 2023

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
<b>Note-14: Revenue from Operation</b>		
Sale of Flat	22,78,40,104.00	22,36,07,607.00
Job Work	10,04,500.46	35,72,181.00
Sale of Garage	1,57,84,250.00	2,22,82,835.00
Sale of Shops	36,33,000.00	-
Rental income	2,01,000.00	1,56,000.00
Interest on Fixed Deposit	76,335.00	1,19,790.00
Misc. Income	-	19,764.50
	<u>24,85,39,189.46</u>	<u>24,97,58,177.50</u>
<b>Note-15: Finance Cost</b>		
Interest on HDFC	1,05,759.85	-
Interest on ICICI Bank (4250)	1,94,075.00	-
Interest on ICICI Bank (4252)	1,94,075.00	-
Interest on IDBI Bank	20,52,229.00	4,25,273.56
Interest on IDBI Bank	3,22,185.00	20,09,826.00
Interest on PNB Bank	2,43,288.00	-
	<u>31,11,611.85</u>	<u>24,35,099.56</u>
<b>NOTE - 16: OTHER EXPENSES</b>		
Salary	15,02,040.00	16,44,000.00
Bonus	1,20,000.00	75,000.00
Partner's Remuneration	9,00,000.00	8,00,000.00
Rent	16,95,387.00	12,03,300.00
Printing & Stationery	55,695.00	54,751.00
Car Expenses	21,000.00	40,961.00
Telephone Charges	25,695.00	21,564.00
Electric Charges	1,29,600.00	65,525.00
Travelling & Conveyence	71,453.00	67,172.00
Bank Charges	12,893.50	39,041.03
Tea & Tiffin Expenses	8,612.00	7,538.00
Commission Paid	27,20,521.05	24,44,072.00
Advertisement	2,22,500.00	1,70,900.00
Insurance	1,52,939.00	33,559.00
General Expenses	99,980.00	58,509.00
Repair & Maintenance	1,62,455.00	1,58,704.00
Misc. Expenses	15,203.50	10,063.00
Accounting Charges	24,000.00	24,000.00
Consultancy Charges	26,000.00	1,30,200.00
Donation	1,54,000.00	5,000.00
Legal Charges	24,000.00	65,600.00
Loan Processing Charges	15,000.00	-
Audit Fees LLP	30,000.00	30,000.00
Tax Audit fee (LLP)	30,000.00	30,000.00
Professional Tax	2,500.00	2,500.00
Panchyat Tax	10,503.00	-
Puja Expenses	15,690.00	12,365.00
Office Exepenses	35,475.00	34,153.00
Professional Fees	38,500.00	1,25,630.00
Professional & Roc Charges	50,000.00	54,091.00
Trade licence	5,000.00	5,000.00
Internet charges	6,500.00	4,569.00
Business Promotion	15,600.00	12,560.00
Cable Connection Charges	3,685.00	3,547.00
GST Interest and Late Fee	3,691.00	2,964.00
Sale Discount	-	9,754.44
GST Discount Allowed	2,86,204.00	11,25,597.00
Rounded Off	2.83	141.81
<b>TOTAL</b>	<u>86,92,324.88</u>	<u>85,72,431.28</u>

S. K. BUILDERS AND DEVELOPERS LLP

*Shirub*

Designated Partner/Partner





**S K BUILDERS AND DEVELOPERS LLP**  
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**KOLKATA-700069**

Note 7\*

**Note - 7 OF DEPRECIATION ON FIXED ASSETS AS PER INCOME TAX ACT 1961, FOR THE ASST YEAR 2022-2023**

Sl No.	Description	Rate of Depreciation (%)	WDV as on 31.03.2022	A D D I T I O N S		D E D U C T I O N S		Total WDV as on 31.03.2023	Depreciation Allowable	WDV as on 31.03.2023
				Amount	Date	Amount	WDV as on 01.04.2022			
<b>A</b>	<b>Office</b>	<b>0</b>								
1	Office Purchased	0	-	46,20,075.00		46,20,075.00	46,20,075.00	-	46,20,075.00	
2	Office Purchased	0	-	46,20,016.00		46,20,016.00	46,20,016.00	-	46,20,016.00	
<b>B</b>	<b>Furniture &amp; Fixture (BLOCK-10%)</b>	<b>10</b>								
1	Furniture & Fixtures	10	31,107.84			31,107.84	31,107.84	3,110.78	27,997.06	
2	Furniture & Fixtures/c machine	10	2,320.20			2,320.20	2,320.20	232.02	2,088.18	
3	Furniture & Fixtures(Freeze)	10	18,966.15			18,966.15	18,966.15	1,896.62	17,069.53	
4	C.C. TV Camera	10	59,122.00			59,122.00	59,122.00	5,910.20	53,211.80	
<b>C</b>	<b>Computer (BLOCK-40%)</b>	<b>40</b>								
1	Computer & Printer	40	0.41			0.41	0.41	-	0.41	
2	Computer (internet router)	40	14.00			14.00	14.00	-	14.00	
<b>D</b>	<b>Plant &amp; Machinery (BLOCK-15%)</b>	<b>15</b>								
1	Air Conditioner	15	10,839.65			10,839.65	10,839.65	1,625.95	9,213.70	
2	Fire Extinguisher	15	820.25			820.25	820.25	123.00	697.25	
3	Net co Audio & Video System	15	12,310.55			12,310.55	12,310.55	1,846.58	10,463.97	
<b>E</b>	<b>Motor Car (BLOCK-15%)</b>	<b>15</b>								
1	Motor Cycle	15	16,212.52			16,212.52	16,212.52	2,431.88	13,780.64	
2	Hummer Cycle	15	9,79,687.90			9,79,687.90	9,79,687.90	1,46,955.16	8,32,732.74	
3	Scorpio	15	1,06,601.79			1,06,601.79	1,06,601.79	12,571.38	71,237.85	
4	Scoda Cars	15	42,53,187.00			42,53,187.00	42,53,187.00	6,37,978.05	26,15,208.95	
5	Fortuner Car	15	25,94,453.00			25,94,453.00	25,94,453.00	3,89,167.95	22,05,285.05	
6	Cyber Car	15	-			-	-	-	-	
			<b>13,21,812.49</b>			<b>1,06,601.99</b>	<b>1,73,02,941.90</b>	<b>1,73,02,941.90</b>	<b>12,03,847.57</b>	<b>1,60,99,094.13</b>

Note : Columns relating to Modvat credit under Excise Rules, change in rate of Currency and subsidy or Grant are not given in this Annexure, as the same are not applicable.



S. K. BUILDERS AND DEVELOPERS LLP  
*(Signature)*  
 Designated Partner/Partner